IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITR No.243 of 1995
Date of decision:27.10.2006

M/s. Punjab Wool Combers Limited, Dhandari Kalan, Ludhiana

....Petitioner

versus

Commissioner of Income Tax, Patiala

....Respondent

CORAM: HON'BLE MR. JUSTICE ADARSH KUMAR GOEL
HON'BLE MR. JUSTICE RAJESH BINDAL

Present: None for the assessee.
Mr. SK Garg Narwana, Advocate, for the revenue.

JUDGMENT:

Following question of law has been referred for the opinion of this Court at the instance of the assessee by the Income tax Appellate Tribunal, Chandigarh Bench, Chandigarh, arising out of its order dated 23.11.1993 in ITA No.1193/Chandi/88, in respect of assessment year 1984-85:-

> "Whether, on the facts and in the circumstances of the case, the Tribunal was right in law in disallowing extra shift allowance on generator on the ground that it was used only as a stand by arrangement in case of power failure and was not used throughout?"

We find that the question has been gone into by this Court in **CIT v. Saraswati Industrial Syndicate Limited,** (2001) 257 ITR 779 and **The Commissioner of Income Tax (Central) Ludhiana v. M/s. Oswal Woollen Mills Limited, Ludhiana**, ITR No.60 of 1988, decided on

19.4.2006.

Accordingly, the question referred is answered against the revenue and in favour of the assessee.

Reference is disposed of accordingly.

(Adarsh Kumar Goel)
Judge

October 27, 2006
'gs'

(Rajesh Bindal)
Judge